

# ARIZONA SCHEDULE A(PY)

## Itemized Deductions For Part-Year Residents

2004

Attach to your return

NAME(S) AS SHOWN ON FORM 140PY

YOUR SOCIAL SECURITY NUMBER

SPOUSE'S SOCIAL SECURITY NUMBER

### Medical and Dental Expenses • Taxes • Interest Expense • Gifts to Charity

- |   |   |   |  |    |
|---|---|---|--|----|
| 1 | Medical and dental expenses incurred and paid while an Arizona resident plus the amount of such expenses from Arizona sources that you incurred and paid during the part of the year while an Arizona nonresident.....                                      | 1 |  | 00 |
| 2 | Taxes allowable on federal Form 1040, Schedule A, that you incurred and paid while an Arizona resident plus the amount of such taxes from Arizona sources that you incurred and paid during the part of the year while an Arizona nonresident .....         | 2 |  | 00 |
| 3 | Interest expense: <i>See instructions</i> .....   | 3 |  | 00 |
| 4 | Gifts to charity allowable on federal Form 1040, Schedule A, that you incurred and paid while an Arizona resident plus the amount of such gifts from Arizona sources that you incurred and paid during the part of the year while an Arizona nonresident .. | 4 |  | 00 |

### Casualty and Theft Losses

- |   |   |   |  |    |
|---|---|---|--|----|
| 5 | Casualty loss(es) allowable on federal Form 1040, Schedule A, after applying the 10% federal adjusted gross income limitation and the \$100 per loss floor .....  | 5 |  | 00 |
| 6 | Casualty loss(es) allowable on federal Form 4684 before applying the 10% federal adjusted gross income limitation and the \$100 per loss floor.....   | 6 |  | 00 |
| 7 | Amount of loss on line 6 incurred while you were an Arizona resident plus the amount of loss from Arizona sources on line 6 that you incurred during the part of the year while an Arizona nonresident... | 7 |  | 00 |
| 8 | Divide line 7 by line 6, and enter the percentage.....  | 8 |  | %  |
| 9 | Multiply line 5 by the percentage on line 8.....  | 9 |  | 00 |

### Job Expenses and Other Miscellaneous Expenses

- |   |   |    |  |    |
|---|---|----|--|----|
| 10  | Miscellaneous expenses subject to the 2% federal adjusted gross income limitation allowable on federal Form 1040, Schedule A, before applying the limitation.....   | 10 |  | 00 |
| 11  | Amount on line 10 that you incurred and paid while an Arizona resident plus the amount on line 10 from Arizona sources that you incurred and paid during the part of the year while an Arizona nonresident ..   | 11 |  | 00 |
| 12  | Divide line 11 by line 10, and enter the percentage .....   | 12 |  | %  |
| 13  | Miscellaneous deductions subject to the 2% federal adjusted gross income limit allowable on federal Form 1040, Schedule A, after applying the limitation.....   | 13 |  | 00 |
| 14  | Multiply line 13 by the percentage on line 12.....  | 14 |  | 00 |
| 15  | Other miscellaneous expenses allowable on federal Form 1040, Schedule A, not subject to the 2% federal adjusted gross income limitation that you incurred and paid while an Arizona resident plus the amount of such expenses from Arizona sources that you incurred and paid during the part of the year while an Arizona nonresident..... | 15 |  | 00 |
| <b>Skip lines 16 through 20 if not deducting gambling losses.</b> |   |    |  |    |
| 16  | Wagering losses included on line 15 .....   | 16 |  | 00 |
| 17  | Total gambling winnings included in your Arizona gross income .....   | 17 |  | 00 |
| 18  | Authorized Arizona lottery subtraction from Form 140PY, page 2, line D32 .....  | 18 |  | 00 |
| 19  | Maximum allowable gambling loss deduction: Subtract line 18 from line 17 .....  | 19 |  | 00 |
| 20  | If line 19 is less than line 16, subtract line 19 from line 16; otherwise enter "zero" .....  | 20 |  | 00 |
| 21  | If you completed lines 16 through 20, subtract line 20 from line 15. If you skipped lines 16 through 20, enter amount on line 15 here .....   | 21 |  | 00 |
| 22  | Add lines 14 and 21 .....   | 22 |  | 00 |

### Total Itemized Deductions

- |    |   |    |  |    |
|----|---|----|--|----|
| 23 | Tentative Arizona itemized deduction: Add lines 1, 2, 3, 4, 9, and 22. If your federal adjusted gross income is more than \$142,700 (\$71,350 if married filing separately), complete lines 24 through 28 below. Otherwise, enter the amount on line 23 on Form 140PY, page 1, line 21..... | 23 |  | 00 |
| 24 | If your federal adjusted gross income is more than \$142,700 (\$71,350 if married filing separately), enter on line 24 the amount by which you have to reduce your federal itemized deductions because your federal adjusted gross income was over this threshold .....                     | 24 |  | 00 |
| 25 | Enter your total federal itemized deductions allowable on federal Form 1040, Schedule A, prior to the federal adjusted gross income limitation.....   | 25 |  | 00 |
| 26 | Divide line 23 by line 25, and enter the percentage.....  | 26 |  | %  |
| 27 | Multiply line 24 by the percentage on line 26, and enter the result.....  | 27 |  | 00 |
| 28 | Subtract line 27 from line 23. Enter the result here and on Form 140PY, page 1, line 21 .....   | 28 |  | 00 |

**ARIZONA FORM**  
**140PTC**

**Property Tax Refund (Credit) Claim**  
You must file this form, or Form 204, by April 15, 2005.

**2004**

<b>95</b> Check this box if amended for year 2004 <input type="checkbox"/>		
YOUR FIRST NAME AND INITIAL <b>1</b>	LAST NAME	YOUR SOCIAL SECURITY NO.
IF A JOINT CLAIM, SPOUSE'S FIRST NAME AND INITIAL <b>1</b>	LAST NAME	SPOUSE'S SOCIAL SECURITY NO.
PRESENT HOME ADDRESS - NUMBER AND STREET, RURAL ROUTE APT. NO. <b>2</b>	DAYTIME PHONE ( )	YOUR DATE OF BIRTH <b>79</b> M M D D Y Y Y Y
HOME ADDRESS CONTINUED <b>2</b>	HOME PHONE <b>94</b> ( )	
CITY, TOWN OR POST OFFICE <b>3</b>	STATE	ZIP CODE
<b>FOR DOR USE ONLY</b>		

**Qualifications for Credit (Check the boxes that apply):**

- 4** On December 31, 2004, were you renting or did you own?  
If you own a mobile home but rent the space, check "Rent"..  
**5** Were you an Arizona resident for all of 2004? If "No",  
**STOP**. You do not qualify .....
- 6** Did you pay property taxes on your home, pay rent, or pay a  
combination of both in 2004? See instructions for  
qualifications. If "No", **STOP**. You do not qualify .....
- 7** Is this the only Property Tax Refund being claimed in your  
household? If "No", **STOP**. You do not qualify.....
- 8** Were you age 65 or older in 2004? Enter your birth date in  
box 79 above.....
- 9** Did you receive Title 16, SSI payments in 2004? If "Yes",  
**attach proof**. If you answered "No" to both 8 and 9,  
**STOP**. You do not qualify. ....

	Rent	Own							
<b>4</b>									
<b>5</b>	Yes	No	<b>88</b>						
<b>6</b>			<b>81</b>			<b>80</b>			
<b>7</b>			<b>82</b>	<b>CHECK ONE if filing under an extension:</b>					
				4 month extension <b>82D</b> <input type="checkbox"/>					
				6 month extension <b>82F</b> <input type="checkbox"/>					
<b>8</b>									
<b>9</b>									

<p><b>Income</b></p> <p><b>10</b> Enter amt from pg 2, Part I, line J, col 4</p> <p><b>Credit</b></p> <p><b>11a</b> If you lived alone, enter credit from Sch I and check this box ..... <b>11a</b> <input type="checkbox"/></p> <p><b>b</b> If you didn't live alone, enter credit from Sch II and check this box..... <b>11b</b> <input type="checkbox"/></p> <p><b>12</b> If you own your property, enter property taxes paid during 2004. (Attach proof).</p> <p><b>13</b> If you rented, enter tax from Form 201</p> <p><b>14</b> Total. Add lines 12 and 13.....</p> <p><b>15</b> <b>Tax Credit:</b> Smaller of line 11 or line 14.</p>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%;"><b>10</b></td> <td style="width:40%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%; text-align: right;">00</td> </tr> <tr> <td><b>11</b></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">00</td> </tr> <tr> <td><b>12</b></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">00</td> </tr> <tr> <td><b>13</b></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">00</td> </tr> <tr> <td><b>14</b></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">00</td> </tr> <tr> <td><b>15</b></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">00</td> </tr> </table>	<b>10</b>					00	<b>11</b>					00	<b>12</b>					00	<b>13</b>					00	<b>14</b>					00	<b>15</b>					00
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<b>14</b>					00																																
<b>15</b>					00																																

- 16** If you have been claimed as a dependent on anyone else's tax return, complete the following:

Name of taxpayer who claimed you: \_\_\_\_\_ Social Security No.: \_\_\_\_\_

Address: \_\_\_\_\_

- 17** Credit for increased excise taxes from Form 140PTC, page 2, Part II, line 6 ..... **17** 00
- 18** Enter the number from page 2, Part II, line 2, here ..... **18** 00
- 19** **Total Credit:** Add lines 15 and 17, and enter the total. See page 5 of the instructions if you have to file Arizona Form 140 or Form 140A..... **19** 00

**Direct Deposit of Refund:** See page 5 of instructions.

**98** ROUTING NUMBER ACCOUNT NUMBER ☐ C = Checking or ☐ S = Savings

**If this is your first claim for 2004, STOP HERE AND GO TO THE SIGNATURE BOX ON PAGE 2. If this is an amended claim, complete lines 20 through 22, and check the box at the top of the form.**

<b>AMENDED</b>		
<b>20</b> Enter the amount from line 5 of the worksheet on page 6 of the instructions .....	<b>20</b>	00
<b>21</b> Additional refund: If line 19 is larger than line 20, subtract line 20 from line 19 .....	<b>21</b>	00
<b>22</b> Amount to pay: If line 19 is less than line 20, subtract line 19 from line 20. Make check payable to Arizona Department of Revenue; include SSN on payment .....	<b>22</b>	00

Continued on page 2 →

**Part I Schedule of Household Income**

	(1) YOU	(2) YOUR SPOUSE	(3) OTHER PERSONS	(4) TOTAL (1+2+3)
<b>A</b> Salaries, wages, tips, etc., received in 2004 .....	<b>A</b>			
<b>B</b> Dividend and interest income received in 2004 .....	<b>B</b>			
<b>C</b> Business and farm income .....	<b>C</b>			
<b>D</b> Gain or loss from sale or exchange of property .....	<b>D</b>			
<b>E</b> Pension and annuity income. Include Arizona state and local retirement benefits, civil service, and military retirement. Do not include social security or railroad retirement benefits .....	<b>E</b>			
<b>F</b> Rent and royalty income .....	<b>F</b>			
<b>G</b> Partnership, estate, and trust income .....	<b>G</b>			
<b>H</b> Alimony .....	<b>H</b>			
<b>I</b> Other Income: Specify source on separate sheet .....	<b>I</b>			
<b>J</b> Total household income: Add lines A through I in column 4. Enter here and on the front of this form, line 10 .....	<b>J</b>			

Use the amount on line J, column 4, to compute your credit from the proper schedule below.

<b>2004 Schedule I</b> <i>If you live alone, use this Schedule.</i>				<b>2004 Schedule II</b> <i>If you live with your spouse or another person, use this Schedule.</i>			
Household Income	Tax Credit	Household Income	Tax Credit	Household Income	Tax Credit	Household Income	Tax Credit
\$ 0 - 1,750	\$502	\$ 2,751 - 2,850	\$256	\$ 0 - 2,500	\$502	\$ 4,001 - 4,150	\$256
1,751 - 1,850	479	2,851 - 2,950	234	2,501 - 2,650	479	4,151 - 4,300	234
1,851 - 1,950	457	2,951 - 3,050	212	2,651 - 2,800	457	4,301 - 4,450	212
1,951 - 2,050	435	3,051 - 3,150	189	2,801 - 2,950	435	4,451 - 4,600	189
2,051 - 2,150	412	3,151 - 3,250	167	2,951 - 3,100	412	4,601 - 4,750	167
2,151 - 2,250	390	3,251 - 3,350	145	3,101 - 3,250	390	4,751 - 4,900	145
2,251 - 2,350	368	3,351 - 3,450	123	3,251 - 3,400	368	4,901 - 5,050	123
2,351 - 2,450	345	3,451 - 3,550	100	3,401 - 3,550	345	5,051 - 5,200	100
2,451 - 2,550	323	3,551 - 3,650	78	3,551 - 3,700	323	5,201 - 5,350	78
2,551 - 2,650	301	3,651 - 3,750	56	3,701 - 3,850	301	5,351 - 5,500	56
2,651 - 2,750	279	3,751 and up	0	3,851 - 4,000	279	5,501 and up	0

Enter the amount of credit on the front of this form, line 11.

**Part II Credit for Increased Excise Taxes**

Do not complete Part II if you completed line 16 on page 1 of Form 140PTC. Do not complete Part II if you were sentenced for at least 60 days of 2004 to a county, state, or federal prison.

1 List dependents. See page 5 of the instructions.

	FIRST AND LAST NAME	SOCIAL SECURITY NO.	RELATIONSHIP	NO. OF MONTHS LIVED IN YOUR HOME IN 2004
<b>1a</b>				
<b>1b</b>				
<b>1c</b>				

<b>2</b> Enter total number of dependents listed on lines 1a through 1c .....	<b>2</b>	
<b>3</b> If you are married filing a joint claim, enter the number "2" here. Otherwise, enter the number "1" .....	<b>3</b>	
<b>4</b> Add the amount on line 2 and line 3, and enter the total .....	<b>4</b>	
<b>5</b> Multiply the amount on line 4 by \$25, and enter the result .....	<b>5</b>	00
<b>6</b> Enter the smaller of line 5 or \$100. Also, enter this amount on Form 140PTC, page 1, line 17. ....	<b>6</b>	00

I have read this claim and any attachments with it. Under penalties of perjury, I declare that to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

**PLEASE SIGN HERE**

YOUR SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_

SPOUSE'S SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_

PAID PREPARER'S SIGNATURE \_\_\_\_\_ FIRM'S NAME (PREPARER'S IF SELF-EMPLOYED) \_\_\_\_\_

PAID PREPARER'S TIN \_\_\_\_\_ DATE \_\_\_\_\_ PAID PREPARER'S ADDRESS \_\_\_\_\_

Mail to Arizona Department of Revenue, PO Box 52138, Phoenix, AZ, 85072-2138.

ARIZONA FORM  
140NR

## Nonresident Personal Income Tax Return

2004

For the year January 1 - December 31, 2004,

or other tax year beginning MM/DD/2004 and ending MM/DD/2005. 66

YOUR FIRST NAME AND INITIAL 1		LAST NAME		YOUR SOCIAL SECURITY NO.	
IF A JOINT RETURN, SPOUSE'S FIRST NAME AND INITIAL 1		LAST NAME		SPOUSE'S SOCIAL SECURITY NO.	
PRESENT HOME ADDRESS - NUMBER AND STREET, RURAL ROUTE 2		APT. NO.		DAYTIME PHONE: ( )	
CITY, TOWN OR POST OFFICE 3		STATE		ZIP CODE	
		94 HOME PHONE: ( )		↑ IMPORTANT ↑ You must enter your SSNs.	
		FOR DOR USE ONLY			
Filing Status	4	Married filing joint return			
	5	Head of household - name of qualifying child or dependent:			
	6	Married filing separate return. Enter spouse's Social Security Number above and full name here. ▶			
	7	Single			
Exemptions	8	Enter the number claimed. Do not put a check mark.	Age 65 or over (you and/or spouse)		
	9		Blind (you and/or spouse)		
	10		Dependents. From page 2, line A2 - do not include self or spouse.		
		88			
		81		80	
		82		CHECK ONE if filing under an extension: 4 month extension 82D <input type="checkbox"/> 6 month extension 82F <input type="checkbox"/>	
11-13 Residency Status (check one): 11 <input type="checkbox"/> Nonresident 12 <input type="checkbox"/> Nonresident Active Military 13 <input type="checkbox"/> Composite Return					
14 Federal adjusted gross income (from your federal return) 14 00					
15 Arizona income (from page 2, line B15) 15 00					
16 Additions to income (from page 2, line C20) 16 00					
17 Add lines 15 and 16 17 00					
18 (This line not used.)					
19 Subtractions from income (from page 2, line D31). Enter the number from line D29a. 19 00					
20 Arizona adjusted gross income. Subtract line 19 from line 17 20 00					
21 Deductions. Check box and enter amount. See instructions, pages 11 and 12. 21 <input type="checkbox"/> ITEMIZED 21S <input type="checkbox"/> STANDARD					
22 Personal exemptions. See page 12 of the instructions. 22 00					
23 Arizona taxable income. Subtract lines 21 and 22 from line 20 23 00					
24 Compute the tax using Tax Rate Table X or Y 24 00					
25 Tax from recapture of credits from Arizona Form 301, line 31 25 00					
26 Subtotal of tax. Add lines 24 and 25 26 00					
27 - 28 Clean Elections Fund Tax Reduction. See instructions, page 13. 27 <input type="checkbox"/> YOURSELF 27 <input type="checkbox"/> SPOUSE 28 00					
29 Reduced tax. Subtract line 28 from line 26 29 00					
30 Credits from Arizona Form 301, line 58, or Forms 321, 322 and 323 if Form 301 is not required. 30 00					
31 Credit type. Enter form number of each credit claimed: 31 3 3 3 3 3					
32 Clean Elections Fund Tax Credit. From worksheet on page 15 of the instructions. 32 00					
33 Balance of tax. Subtract lines 30 and 32 from line 29. If the sum of lines 30 and 32 is more than line 29, enter zero. 33 00					
34 Arizona income tax withheld during 2004 34 00					
35 Arizona estimated tax payments for 2004 35 00					
36 Amount paid with 2004 Arizona extension request (Form 204) 36 00					
37 Refundable credits. Check box(es) and enter amount(s): 37A1 <input type="checkbox"/> 329 37A2 <input type="checkbox"/> 330 37 00					
38 Total payments/refundable credits. Add lines 34 through 37 38 00					
39 TAX DUE. If line 33 is larger than line 38, subtract line 38 from line 33, and enter amount of tax due. Skip lines 40, 41 and 42 39 00					
40 OVERPAYMENT. If line 38 is larger than line 33, subtract line 33 from line 38, and enter amount of overpayment 40 00					
41 Amount of line 40 to be applied to 2005 estimated tax 41 00					
42 Balance of overpayment. Subtract line 41 from line 40. 42 00					
43 - 50 Voluntary Gifts to:					
Aid to Education (entire refund only) 43 00		Arizona Wildlife 44 00		Citizens Clean Elections 45 00	
Child Abuse Prevention 46 00		Domestic Violence Shelter 47 00		Neighbors Helping Neighbors 48 00	
Special Olympics 49 00		Political Gift 50 00			
51 Check only one if making a political gift: 51 <input type="checkbox"/> Democratic 51 <input type="checkbox"/> Libertarian 51 <input type="checkbox"/> Republican					
52 Estimated payment penalty and MSA withdrawal penalty 52 00					
53 Check applicable boxes: 53 <input type="checkbox"/> Annualized/Other 53 <input type="checkbox"/> Farmer or Fisherman 53 <input type="checkbox"/> Form 221 attached 53 <input type="checkbox"/> MSA Penalty					
54 Total of lines 43, 44, 45, 46, 47, 48, 49, 50 and 52 54 00					
55 REFUND. Subtract line 54 from line 42. If less than zero, enter amount owed on line 56 55 00					
Direct Deposit of Refund: See instructions.					
ROUTING NUMBER 98		ACCOUNT NUMBER		CO Checking or Savings	
56 AMOUNT OWED. Add lines 39 and 54. Make check payable to Arizona Department of Revenue; include SSN on payment. 56 00					

**PART A: Dependents - do not list yourself or spouse**

A1	NO. OF MONTHS LIVED
LIST children and other dependents. If more space is needed, attach a separate sheet.	IN YOUR HOME IN 2004
FIRST AND LAST NAME	SOCIAL SECURITY NO.
RELATIONSHIP	

A2 Enter total number of persons listed in A1 here and on the front of this form, box 10 ..... TOTAL **A2**

A3 Enter the names of the dependents listed above who do not qualify as your dependent on your federal return:

**PART B: Arizona Percent of Total Income**

	2004 FEDERAL Amount from federal return	2004 ARIZONA Source amount only
B4 Wages, salaries, tips, etc.....	B4 00	00
B5 Interest.....	B5 00	00
B6 Dividends.....	B6 00	00
B7 Arizona income tax refunds.....	B7 00	00
B8 Business income (or loss) from federal Schedule C.....	B8 00	00
B9 Gains (or losses) from federal Schedule D.....	B9 00	00
B10 Rents, royalties, partnerships, estates, trusts, small business corporations from federal Schedule E.....	B10 00	00
B11 Other income reported on your federal return.....	B11 00	00
B12 <b>Total income:</b> Add lines B4 through B11.....	B12 00	00
B13 Other federal adjustments. Attach your own schedule.....	B13 00	00
B14 Federal adjusted gross income. Subtract line B13 from line B12 in the FEDERAL column.....	B14 00	
B15 Arizona income: Subtract line B13 from line B12 in the ARIZONA column. Enter here and on the front of this form on line 15.....		B15 00
B16 Arizona percentage: Divide line B15 by line B14, and enter the result (not over 100%).....		B16 %

**PART C: Additions to Income**

C17 Early withdrawal of Arizona Retirement System contributions.....	C17 00
C18 Total depreciation included in Arizona gross income.....	C18 00
C19 Other additions to income. See instructions and attach your own schedule.....	C19 00
C20 Total: Add lines C17 through C19. Enter here and on the front of this form on line 16.....	C20 00

**PART D: Subtractions from Income**

D21 Exemption: Age 65 or over. Multiply the number in box 8, page 1, by \$2,100.....	D21 00
D22 Exemption: Blind. Multiply the number in box 9, page 1, by \$1,500.....	D22 00
D23 Exemption: Dependents. Multiply the number in box 10, page 1, by \$2,300.....	D23 00
D24 Total exemptions: Add lines D21 through D23.....	D24 00
D25 Multiply line D24 by the percentage on line B16, and enter the result.....	D25 00
D26 Interest on U.S. obligations such as U.S. savings bonds and treasury bills included in the ARIZONA column.....	D26 00
D27 Arizona state lottery winnings included on line B11 in the ARIZONA column (up to \$5,000 only).....	D27 00
D28 Agricultural crops contributed to Arizona charitable organizations.....	D28 00
D29 Construction of an energy efficient residence. See page 9 of the instructions. Enter number D29a <input type="text"/> , then amount.....	D29 00
D30 Other subtractions from income. See instructions and attach your own schedule.....	D30 00
D31 Total: Add lines D25 through D30. Enter here and on the front of this form, line 19.....	D31 00

**Part E: Last Name(s) Used in Prior Years if different from name(s) used in current year**

E32

<b>PLEASE SIGN HERE</b>	I have read this return and any attachments with it. Under penalties of perjury, I declare that to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		
	YOUR SIGNATURE	DATE	
	SPOUSE'S SIGNATURE	DATE	
	PAID PREPARER'S SIGNATURE	FIRM'S NAME (PREPARER'S IF SELF-EMPLOYED)	
	PAID PREPARER'S TIN	DATE	PAID PREPARER'S ADDRESS

If you are sending a payment with this return, mail to Arizona Department of Revenue, PO Box 52016, Phoenix, AZ, 85072-2016.  
 If you are expecting a refund or owe no tax, or owe tax but are not sending a payment, mail to Arizona Department of Revenue, PO Box 52138, Phoenix, AZ, 85072-2138.

ARIZONA FORM  
140A

## Resident Personal Income Tax Return (Short Form)

2004

YOUR FIRST NAME AND INITIAL <b>1</b>		LAST NAME		YOUR SOCIAL SECURITY NO.	
IF A JOINT RETURN, SPOUSE'S FIRST NAME AND INITIAL <b>1</b>		LAST NAME		SPOUSE'S SOCIAL SECURITY NO.	
PRESENT HOME ADDRESS - NUMBER AND STREET, RURAL ROUTE APT. NO. <b>2</b>		DAYTIME PHONE ( )		<b>↑ IMPORTANT ↑</b> You <b>must</b> enter your SSNs.	
HOME ADDRESS CONTINUED <b>2</b>		HOME PHONE <b>94</b> ( )			
CITY, TOWN OR POST OFFICE <b>3</b>		STATE ZIP CODE		<b>FOR DOR USE ONLY</b>	
Filing Status	<b>4</b>	Married filing joint return			
	<b>5</b>	Head of household - name of qualifying child or dependent:			
	<b>6</b>	Married filing separate return. Enter spouse's Social Security Number above and full name here. ▶			
	<b>7</b>	Single			
Exemptions	<b>8</b>	Enter the number claimed. Do not put a check mark.	Age 65 or over (you and/or spouse)		<b>81</b>
	<b>9</b>		Blind (you and/or spouse)		<b>80</b>
	<b>10</b>		Dependents. From page 2, line A2 - <b>do not include self or spouse.</b>		<b>82</b>
	<b>11</b>		Qualifying parents and ancestors of your parents. From page 2, line A5.		
					CHECK ONE if filing under an extension: 4 month extension <b>82D</b> <input type="checkbox"/> 6 month extension <b>82F</b> <input type="checkbox"/>
Enclose but do not attach any payments.  Attach W-2 to back of last page of the return.	<b>12</b>	Federal adjusted gross income (from your federal return).....			<b>12</b> 00
	<b>13</b>	Exemption - Age 65 or over: Multiply the number in box 8 by \$2,100 .....			<b>13</b> 00
	<b>14</b>	Exemption - Blind: Multiply the number in box 9 by \$1,500 .....			<b>14</b> 00
	<b>15</b>	Exemption - Dependents: Multiply the number in box 10 by \$2,300 .....			<b>15</b> 00
	<b>16</b>	Exemption - Qualifying parents and ancestors of your parents: Multiply the number in box 11 by \$10,000. ....			<b>16</b> 00
	<b>17</b>	Total subtractions. Add lines 13 through 16 .....			<b>17</b> 00
	<b>18</b>	Arizona adjusted gross income. Subtract line 17 from line 12 .....			<b>18</b> 00
	<b>19</b>	Standard deduction. If you checked filing status box 4 or 5, enter \$8,100. If you checked box 6 or 7, enter \$4,050 .....			<b>19</b> 00
	<b>20</b>	Personal exemptions. See pages 5 and 6 of the instructions .....			<b>20</b> 00
	<b>21</b>	Arizona taxable income. Subtract lines 19 and 20 from line 18. If less than zero, enter zero .....			<b>21</b> 00
	<b>22</b>	Amount of tax from Optional Tax Rate Tables .....			<b>22</b> 00
	<b>23 - 24</b>	Clean Elections Fund Tax Reduction. See instructions page 6. 231 <input type="checkbox"/> YOURSELF 232 <input type="checkbox"/> SPOUSE .....			<b>24</b> 00
	<b>25</b>	Reduced tax. Subtract line 24 from line 22 .....			<b>25</b> 00
	<b>26</b>	Family income tax credit from worksheet on page 7 of instructions .....			<b>26</b> 00
	<b>27</b>	Subtract line 26 from line 25. If less than zero, enter zero .....			<b>27</b> 00
	<b>28</b>	Clean Elections Fund Tax Credit. From worksheet on page 7 of the instructions .....			<b>28</b> 00
	<b>29</b>	Balance of tax. Subtract line 28 from line 27. If line 28 is more than line 27, enter zero .....			<b>29</b> 00
	<b>30</b>	Arizona income tax withheld during 2004 .....			<b>30</b> 00
	<b>31</b>	Amount paid with 2004 Arizona extension request (Form 204) .....			<b>31</b> 00
	<b>32</b>	Increased Excise Tax Credit from worksheet on page 8 of the instructions .....			<b>32</b> 00
	<b>33</b>	Property Tax Credit from Form 140PTC .....			<b>33</b> 00
	<b>34</b>	Total payments/credits. Add lines 30 through 33 .....			<b>34</b> 00
	<b>35</b>	TAX DUE. If line 29 is larger than line 34, subtract line 34 from line 29, and enter amount of tax due. Skip line 36 .....			<b>35</b> 00
	<b>36</b>	OVERPAYMENT. If line 34 is larger than line 29, enter amount of overpayment .....			<b>36</b> 00
	<b>37 - 44 Voluntary Gifts to:</b>				
		Aid to Education (entire refund only)	<b>37</b> 00	Arizona Wildlife	<b>38</b> 00
		Child Abuse Prevention	<b>40</b> 00	Domestic Violence Shelter	<b>41</b> 00
		Special Olympics	<b>43</b> 00	Political Gift	<b>44</b> 00
				Citizens Clean Elections	<b>39</b> 00
			Neighbors Helping Neighbors	<b>42</b> 00	
<b>45</b>	Check only one if making a political gift: 451 <input type="checkbox"/> Democratic 452 <input type="checkbox"/> Libertarian 453 <input type="checkbox"/> Republican				
<b>46</b>	Total voluntary gifts: Add lines 37 through 44 .....			<b>46</b> 00	
<b>47</b>	REFUND. Subtract line 46 from line 36. If less than zero, enter amount owed on line 48. ....			<b>47</b> 00	
Direct Deposit of Refund: See instructions.					
	ROUTING NUMBER	ACCOUNT NUMBER		<input type="checkbox"/> Checking or <input type="checkbox"/> Savings	
<b>98</b>					
<b>48</b>	AMOUNT OWED. Add lines 35 and 46. Make check payable to Arizona Department of Revenue; include SSN on payment.			<b>48</b> 00	



PLEASE BE SURE TO SIGN THE RETURN ON THE REVERSE SIDE OF THIS PAGE.



**PART A: Dependents and Qualifying Parents - do not list yourself or spouse****A1** List children and other dependents. If more space is needed, attach a separate sheet.NO. OF MONTHS LIVED  
IN YOUR HOME IN 2004

FIRST AND LAST NAME

SOCIAL SECURITY NO.

RELATIONSHIP

FIRST AND LAST NAME	SOCIAL SECURITY NO.	RELATIONSHIP	NO. OF MONTHS LIVED IN YOUR HOME IN 2004

**A2** Enter total number of persons listed in A1 here and on the front of this form, box 10 ..... TOTAL **A2****A3** Enter the names of the dependents listed above who do not qualify as your dependent on your federal return. See page 5 of the instructions.**A4** List qualifying parents and ancestors of your parents. If more space is needed, attach a separate sheet. You cannot list the same person here and also on line A1. For information on who is a qualifying parent or ancestor of your parents, see page 5 of the instructions.NO. OF MONTHS LIVED  
IN YOUR HOME IN 2004

FIRST AND LAST NAME

SOCIAL SECURITY NO.

RELATIONSHIP

FIRST AND LAST NAME	SOCIAL SECURITY NO.	RELATIONSHIP	NO. OF MONTHS LIVED IN YOUR HOME IN 2004

**A5** Enter total number of persons listed in A4 here and on the front of this form, box 11 ..... TOTAL **A5****PART B: Last Name(s) Used in Prior Years if different from name(s) used in current year****B6**

*I have read this return and any attachments with it. Under penalties of perjury, I declare that to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.*

PLEASE SIGN HERE

▶ YOUR SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_

▶ SPOUSE'S SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_

▶ PAID PREPARER'S SIGNATURE \_\_\_\_\_ FIRM'S NAME (PREPARER'S IF SELF-EMPLOYED) \_\_\_\_\_

PAID PREPARER'S TIN

DATE

PAID PREPARER'S ADDRESS

If you are sending a payment with this return, mail to Arizona Department of Revenue, PO Box 52016, Phoenix, AZ, 85072-2016.

If you are expecting a refund or owe no tax, or owe tax but are not sending a payment, mail to Arizona Department of Revenue, PO Box 52138, Phoenix, AZ, 85072-2138.

# ARIZONA SCHEDULE A(PYN)

## Itemized Deductions For Part-Year Residents

2004

Who also had Arizona source income during the period of the year while a nonresident.

Attach to your return

NAME(S) AS SHOWN ON FORM 140PY	YOUR SOCIAL SECURITY NUMBER	
	SPOUSE'S SOCIAL SECURITY NUMBER	

### Part I: Itemized Deductions for the Period of the Year While an Arizona Resident Plus Arizona Source Itemized Deductions for the Period While a Nonresident

#### Medical and Dental Expenses • Taxes • Interest Expense • Gifts to Charity

1 Medical and dental expenses incurred and paid while an Arizona resident plus the amount of such expenses from Arizona sources that you incurred and paid during the part of the year while an Arizona nonresident .....	1		00
2 Taxes allowable on federal Form 1040, Schedule A, that you incurred and paid while an Arizona resident plus the amount of such taxes from Arizona sources that you incurred and paid during the part of the year while an Arizona nonresident .....	2		00
3 Interest expense: <i>See instructions</i> .....	3		00
4 Gifts to charity allowable on federal Form 1040, Schedule A, that you incurred and paid while an Arizona resident plus the amount of such gifts from Arizona sources that you incurred and paid during the part of the year while an Arizona nonresident .....	4		00

#### Casualty and Theft Losses

5 Casualty loss(es) allowable on federal Form 1040, Schedule A, after applying the 10% federal adjusted gross income limitation and the \$100 per loss floor ...	5		00
6 Casualty loss(es) allowable on federal Form 4684 before applying the 10% federal adjusted gross income limitation and the \$100 per loss floor.....	6		00
7 Amount of loss on line 6 incurred while you were an Arizona resident plus the amount of loss from Arizona sources on line 6 that you incurred during the part of the year while an Arizona nonresident .....	7		00
8 Divide line 7 by line 6, and enter the percentage .....	8		%
9 Multiply line 5 by the percentage on line 8 .....	9		00

#### Job Expenses and Other Miscellaneous Expenses

10 Miscellaneous expenses subject to the 2% federal adjusted gross income limitation allowable on federal Form 1040, Schedule A, before applying the limitation .....	10		00
11 Amount on line 10 that you incurred and paid while an Arizona resident plus the amount on line 10 from Arizona sources that you incurred and paid during the part of the year while an Arizona nonresident .....	11		00
12 Divide line 11 by line 10, and enter the percentage.....	12		%
13 Miscellaneous deductions subject to the 2% federal adjusted gross income limit allowable on federal Form 1040, Schedule A, after applying the limitation..	13		00
14 Multiply line 13 by the percentage on line 12 .....	14		00
15 Other miscellaneous expenses allowable on federal Form 1040, Schedule A, not subject to the 2% federal adjusted gross income limitation that you incurred and paid while an Arizona resident plus the amount of such expenses from Arizona sources that you incurred and paid during the part of the year while an Arizona nonresident .....	15		00
<b>Skip lines 16 through 20 if not deducting gambling losses.</b>			
16 Wagering losses included on line 15 .....	16		00
17 Total gambling winnings included in your Arizona gross income.....	17		00
18 Authorized Arizona lottery subtraction from Form 140PY, page 2, line D32 .....	18		00
19 Maximum allowable gambling loss deduction: Subtract line 18 from line 17 .....	19		00
20 If line 19 is less than line 16, subtract line 19 from line 16; otherwise enter "zero". .....	20		00
21 If you completed lines 16 through 20, subtract line 20 from line 15. If you skipped lines 16 through 20, enter amount on line 15 here .....	21		00
22 Add lines 14 and 21 .....	22		00



**Subtotal of Itemized Deductions**

<b>23</b>	Tentative Arizona itemized deduction: <i>Add lines 1, 2, 3, 4, 9, and 22. If your federal adjusted gross income is more than \$142,700 (\$71,350 if married filing separately), complete lines 24 through 28 below. Otherwise, skip lines 24 through 28.</i>		00
<b>24</b>	If your federal adjusted gross income is more than \$142,700 (\$71,350 if married filing separately), <i>enter on line 24 the amount by which you have to reduce your federal itemized deductions because your federal adjusted gross income was over this threshold.</i>		00
<b>25</b>	<i>Enter your total federal itemized deductions allowable on federal Form 1040, Schedule A, prior to the federal adjusted gross income limitation.</i>		00
<b>26</b>	<i>Divide line 23 by line 25, and enter the percentage.</i>		%
<b>27</b>	<i>Multiply line 24 by the percentage on line 26, and enter the result.</i>		00
<b>28</b>	<i>Subtract line 27 from line 23, and enter the result.</i>	<b>28</b>	00

**Part II: Portion of Itemized Deductions Allowable for the Part of the Year While a Nonresident**
**Adjustment to Medical and Dental Expenses**

<b>29</b>	Medical and dental expenses		00
<b>30</b>	Amount of MSA distributions used to pay qualified medical expenses included on line 29		00
<b>31</b>	Medical expenses allowed to be taken as a federal itemized deduction		00
<b>32</b>	<i>Add lines 30 and 31, and enter the result.</i>		00
<b>33</b>	If line 29 is the same as or more than line 32, <i>subtract line 32 from line 29. Otherwise, go to line 34.</i>	<b>33</b>	00
<b>34</b>	If line 32 is more than line 29, <i>subtract line 29 from line 32.</i>	<b>34</b>	00

**Adjustment to Interest Deduction**

<b>35</b>	If you received a federal credit for interest paid on mortgage credit certificates (from federal Form 8396), <i>enter the amount of mortgage interest you paid for 2004 that is equal to the amount of your 2004 federal credit.</i>	<b>35</b>	00
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**Adjustment to Gambling Losses**

<b>36</b>	Wagering losses allowed as a federal itemized deduction		00
<b>37</b>	Total gambling winnings included in your federal adjusted gross income		00
<b>38</b>	Authorized Arizona lottery subtraction from Form 140PY, page 2, line D32		00
<b>39</b>	Maximum allowable gambling loss deduction: <i>Subtract line 38 from line 37.</i>		00
<b>40</b>	If line 39 is less than line 36, <i>subtract line 39 from line 36; otherwise enter "zero".</i>	<b>40</b>	00

**Adjustment to Property Taxes**

<b>41</b>	If you are claiming the property tax credit on Arizona Form 302 (Defense Contracting Credits), <i>enter the amount of property taxes allowed as a federal itemized deduction for which a credit is claimed.</i>	<b>41</b>	00
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**Adjustment to Charitable Contributions**

<b>42</b>	Amount of charitable contributions for which you are taking a credit under Arizona law	<b>42</b>	00
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**Adjusted Itemized Deductions**

<b>43</b>	<i>Add the amounts on lines 33 and 35.</i>		00
<b>44</b>	<i>Add lines 34, 40, 41 and 42.</i>		00
<b>45</b>	Total itemized deductions allowed to be taken on federal return		00
<b>46</b>	<i>Enter the amount from line 43 above.</i>		00
<b>47</b>	<i>Add the amount on lines 45 and 46.</i>		00
<b>48</b>	<i>Enter the amount from line 44 above.</i>		00
<b>49</b>	<i>Subtract line 48 from line 47.</i>		00
<b>50</b>	If you skipped lines 24 through 28, <i>enter the amount on line 23 here. If you completed lines 24 through 28, enter the amount from line 28 here.</i>		00
<b>51</b>	<i>Subtract line 50 from line 49.</i>		00
<b>52</b>	Arizona percentage from line 4 of the worksheet on page 2 of the Schedule A(PYN) instructions		%
<b>53</b>	<i>Multiply the percentage on line 52 by the amount on line 51.</i>		00
<b>54</b>	<i>Add lines 50 and 53. Enter the result here and on Form 140PY, page 1, line 21.</i>	<b>54</b>	00

# ARIZONA SCHEDULE A(NR)

## Itemized Deductions For Nonresidents

2004

Attach to your return

NAME(S) AS SHOWN ON FORM 140NR	YOUR SOCIAL SECURITY NUMBER		
	SPOUSE'S SOCIAL SECURITY NUMBER		

### Adjustment to Medical and Dental Expenses

1	Medical and dental expenses .....	1		00
2	Amount of medical savings account (MSA) distributions used to pay qualified medical expenses included on line 1 .....	2		00
3	Medical expenses allowed to be taken as a federal itemized deduction .....	3		00
4	Add line 2 and line 3, and enter the result .....	4		00
5	If line 1 is the same as or more than line 4, subtract line 4 from line 1; otherwise, go to line 6 .....	5		00
6	If line 4 is more than line 1, subtract line 1 from line 4 .....	6		00

### Adjustment to Interest Deduction

7	If you received a federal credit for interest paid on mortgage credit certificates (from federal Form 8396), enter the amount of mortgage interest you paid for 2004 that is equal to the amount of your 2004 federal credit .....	7		00
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### Adjustment to Gambling Losses

8	Wagering losses allowed as a federal itemized deduction .....	8		00
9	Total gambling winnings included in your federal adjusted gross income .....	9		00
10	Authorized Arizona lottery subtraction from Form 140NR, page 2, line D27 .....	10		00
11	Maximum allowable gambling loss deduction: Subtract line 10 from line 9 .....	11		00
12	If line 11 is less than line 8, subtract line 11 from line 8; otherwise enter "zero" .....	12		00

### Adjustment to Property Taxes

13	If you are claiming a property tax credit on Arizona Form 302 (Defense Contracting Credits), enter the amount of property taxes allowed as a federal itemized deduction for which a credit is claimed .....	13		00
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### Adjustment to Charitable Contributions

14	Amount of charitable contributions for which you are taking a credit under Arizona law .....	14		00
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### Itemized Deductions

15	Add the amounts on lines 5 and 7 .....	15		00
16	Add the amounts on lines 6, 12, 13 and 14 .....	16		00
17	Total federal itemized deductions allowed to be taken on federal return .....	17		00
18	Enter the amount from line 15 above .....	18		00
19	Add lines 17 and 18 .....	19		00
20	Enter the amount from line 16 above .....	20		00
21	Adjusted itemized deductions: Subtract line 20 from line 19 .....	21		00
22	Enter your Arizona percentage from Form 140NR, page 2, line B16 .....	22		%
23	Arizona itemized deductions: Multiply line 21 by the percentage on line 22. Enter the result here and on Form 140NR, page 1, line 21 .....	23		00

**NOTE:** You must attach a copy of federal Form 1040, Schedule A to your return if you itemize your deductions.

**ARIZONA SCHEDULE  
A****Itemized Deduction Adjustments**  
*For Full-Year Residents Filing Form 140***2004****Attach to your return**

NAME(S) AS SHOWN ON FORM 140	YOUR SOCIAL SECURITY NUMBER	
	SPOUSE'S SOCIAL SECURITY NUMBER	

To itemize on your Arizona return, you must first complete a federal Schedule A. Use Form 140, Schedule A, to adjust the amount shown on the federal Schedule A. Complete Form 140, Schedule A, only if you are making changes to the amount shown on the federal Schedule A. See *instructions for details*.

**Adjustment to Medical and Dental Expenses**

1	Medical and dental expenses .....	1		00
2	Amount of medical savings account (MSA) distributions used to pay qualified medical expenses included on line 1 .....	2		00
3	Medical expenses allowed to be taken as a federal itemized deduction .....	3		00
4	Add line 2 and line 3, and enter the result .....	4		00
5	If line 1 is the same as or more than line 4, subtract line 4 from line 1; otherwise, go to line 6 .....	5		00
6	If line 4 is more than line 1, subtract line 1 from line 4 .....	6		00

**Adjustment to Interest Deduction**

7	If you received a federal credit for interest paid on mortgage credit certificates (from federal Form 8396), enter the amount of mortgage interest you paid for 2004 that is equal to the amount of your 2004 federal credit .....	7		00
---	--	---	--	----

**Adjustment to Gambling Losses**

8	Wagering losses allowed as a federal itemized deduction .....	8		00
9	Total gambling winnings included in your federal adjusted gross income .....	9		00
10	Authorized Arizona lottery subtraction from Form 140, page 2, line C21 .....	10		00
11	Maximum allowable gambling loss deduction: Subtract line 10 from line 9 .....	11		00
12	If line 11 is less than line 8, subtract line 11 from line 8; otherwise enter "zero" .....	12		00

**Adjustment to Property Taxes**

13	If you are claiming a property tax credit on Arizona Form 302 (Defense Contracting Credits), enter the amount of property taxes allowed as a federal itemized deduction for which a credit is claimed .....	13		00
----	---	----	--	----

**Adjustment to Charitable Contributions**

14	Amount of charitable contributions for which you are taking a credit under Arizona law .....	14		00
----	--	----	--	----

**Other Adjustments**

15	Amount allowed as a federal itemized deduction that relates to income not subject to Arizona tax .....	15		00
----	--	----	--	----

**Adjusted Itemized Deductions**

16	Add the amounts on lines 5 and 7 .....	16		00
17	Add the amounts on lines 6, 12, 13, 14 and 15 .....	17		00
18	Total federal itemized deductions allowed to be taken on federal return .....	18		00
19	Enter the amount from line 16 above .....	19		00
20	Add lines 18 and 19 .....	20		00
21	Enter the amount from line 17 above .....	21		00
22	Arizona itemized deductions: Subtract line 21 from line 20. Enter the result here and on Form 140, page 1, line 18 .....	22		00

**NOTE:** You must attach a copy of federal Form 1040, Schedule A, to your return if you itemize your deductions.

140

Or fiscal year beginning MM/DD/2004 and ending MM/DD/2005. 66

2004

YOUR FIRST NAME AND INITIAL 1		LAST NAME		YOUR SOCIAL SECURITY NO.	
IF A JOINT RETURN, SPOUSE'S FIRST NAME AND INITIAL 1		LAST NAME		SPOUSE'S SOCIAL SECURITY NO.	
PRESENT HOME ADDRESS - NUMBER AND STREET, RURAL ROUTE 2		APT. NO.		DAYTIME PHONE: ( )	
CITY, TOWN OR POST OFFICE 3		STATE		ZIP CODE	
		94 HOME PHONE: ( )		<div style="background-color: black; color: white; text-align: center; padding: 5px;"> <b>IMPORTANT</b>              You must enter your SSNs.           </div>	

FOR DOR USE ONLY

Filing Status	4	Married filing joint return				
	5	Head of household - name of qualifying child or dependent:				
	6	Married filing separate return. Enter spouse's Social Security Number above and full name here. ▶		88		
	7	Single				
Exemptions	8	Enter the number claimed. Do not put a check mark.	Age 65 or over (you and/or spouse)	81	80	
	9		Blind (you and/or spouse)			
	10		Dependents. From page 2, line A2 - <b>do not include self or spouse.</b>	82	CHECK ONE if filing under an extension:	
	11		Qualifying parents and ancestors of your parents. From page 2, line A5.		4 month extension 82D <input type="checkbox"/> 6 month extension 82F <input type="checkbox"/>	
Attach W-2 to back of last page of the return. Enclose but do not attach payments. If itemizing, attach your federal Schedule A and Arizona Schedule A if required.	12	Federal adjusted gross income (from your federal return).....			12	00
	13	Additions to income (from page 2, line B13).....			13	00
	14	Add lines 12 and 13.....			14	00
	15	(This line not used.)				
	16	Subtractions from income (from page 2, line C18 or line C29). Enter the number from line C27a: 161 <input type="text"/>			16	00
	17	Arizona adjusted gross income. Subtract line 16 from line 14.....			17	00
	18	Deductions. Check box and enter amount. See instructions, pages 12 and 13. 18I <input type="checkbox"/> ITEMIZED 18S <input type="checkbox"/> STANDARD.....			18	00
	19	Personal exemptions. See pages 12 and 13 of the instructions.....			19	00
	20	Arizona taxable income. Subtract lines 18 and 19 from line 17. If less than zero, enter zero.....			20	00
	21	Compute the tax using amount on line 20 and Tax Rate Table X, Y or Optional Tax Rate Tables.....			21	00
	22	Tax from recapture of credits from Arizona Form 301, line 31.....			22	00
	23	Subtotal of tax. Add lines 21 and 22.....			23	00
	24 - 25	Clean Elections Fund Tax Reduction. See instructions, page 13. 241 <input type="checkbox"/> YOURSELF 242 <input type="checkbox"/> SPOUSE.....			25	00
	26	Reduced tax. Subtract line 25 from line 23.....			26	00
	27	Family income tax credit from worksheet on page 14 of instructions.....			27	00
	28	Credits from Arizona Form 301, line 58, or Forms 310, 321, 322, and 323 if Form 301 is not required.....			28	00
	29	Credit type. Enter form number of each credit claimed: 29 <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>				
	30	Clean Elections Fund Tax Credit. From worksheet on page 16 of the instructions.....			30	00
	31	Balance of tax. Subtract lines 27, 28 and 30 from line 26. If the sum of lines 27, 28 and 30 is more than line 26, enter zero.....			31	00
	32	Arizona income tax withheld during 2004.....			32	00
	33	Arizona estimated tax payments for 2004.....			33	00
	34	Amount paid with 2004 Arizona extension request (Form 204).....			34	00
	35	Increased Excise Tax Credit from worksheet on page 17 of the instructions.....			35	00
	36	Property Tax Credit from Form 140PTC.....			36	00
	37	Other refundable credits. Check box(es) and enter amount(s): 37A1 <input type="checkbox"/> 329 37A2 <input type="checkbox"/> 330.....			37	00
	38	Total payments/refundable credits. Add lines 32 through 37.....			38	00
	39	TAX DUE. If line 31 is larger than line 38, subtract line 38 from line 31 and enter amount of tax due. Skip lines 40, 41 and 42.....			39	00
	40	OVERPAYMENT. If line 38 is larger than line 31, subtract line 31 from line 38 and enter amount of overpayment.....			40	00
41	Amount of line 40 to be applied to 2005 estimated tax.....			41	00	
42	Balance of overpayment. Subtract line 41 from line 40.....			42	00	
43 - 50 Voluntary Gifts to:						
Aid to Education (entire refund only) 43 <input type="text"/> 00		Arizona Wildlife 44 <input type="text"/> 00		Citizens Clean Elections 45 <input type="text"/> 00		
Child Abuse Prevention 46 <input type="text"/> 00		Domestic Violence Shelter 47 <input type="text"/> 00		Neighbors Helping Neighbors 48 <input type="text"/> 00		
Special Olympics 49 <input type="text"/> 00		Political Gift 50 <input type="text"/> 00				
51 Check only one if making a political gift: 511 <input type="checkbox"/> Democratic 512 <input type="checkbox"/> Libertarian 513 <input type="checkbox"/> Republican						
52 Estimated payment penalty and MSA withdrawal penalty.....						
53 Check applicable boxes: 531 <input type="checkbox"/> Annualized/Other 532 <input type="checkbox"/> Farmer or Fisherman 533 <input type="checkbox"/> Form 221 attached 534 <input type="checkbox"/> MSA Penalty						
54 Total of lines 43, 44, 45, 46, 47, 48, 49, 50 and 52.....						
55 REFUND. Subtract line 54 from line 42. If less than zero, enter amount owed on line 56.....						
Direct Deposit of Refund: See instructions.						
ROUTING NUMBER 98 <input type="text"/>		ACCOUNT NUMBER <input type="text"/>		<input type="checkbox"/> Checking or <input type="checkbox"/> Savings		
56 AMOUNT OWED. Add lines 39 and 54. Make check payable to Arizona Department of Revenue; include SSN on payment. 56 00						

**PART A: Dependents and Qualifying Parents - do not list yourself or spouse***If completing Part A, also complete Part C, lines C16 and/or C17 and C18.*

A1	NO. OF MONTHS LIVED IN YOUR HOME IN 2004
FIRST AND LAST NAME	SOCIAL SECURITY NO.
RELATIONSHIP	

A2 Enter total number of persons listed in A1 here and on the front of this form, box 10. **Also complete Part C below**..... TOTAL **A2**

A3 Enter the names of the dependents listed above who do not qualify as your dependent on your federal return:

A4 List qualifying parents and ancestors of your parents. If more space is needed, attach a separate sheet. You cannot list the same person here and also on line A1. For information on who is a qualifying parent or ancestor of your parents, see page 5 of the instructions.

FIRST AND LAST NAME	SOCIAL SECURITY NO.	RELATIONSHIP	NO. OF MONTHS LIVED IN YOUR HOME IN 2004

A5 Enter total number of persons listed in A4 here and on the front of this form, box 11. .... TOTAL **A5**

**PART B: Additions to Income**

B6	Non-Arizona municipal interest.....	B6	00
B7	Early withdrawal of Arizona Retirement System contributions not included on your federal return.....	B7	00
B8	Ordinary income portion of lump-sum distributions excluded on your federal return.....	B8	00
B9	Total federal depreciation.....	B9	00
B10	Medical savings account (MSA) distributions. See page 6 of the instructions.....	B10	00
B11	I.R.C. §179 expense in excess of allowable amount. See page 6 of the instructions.....	B11	00
B12	Other additions to income. See instructions and attach your own schedule.....	B12	00
B13	<b>Total.</b> Add lines B6 through B12. Enter here and on the front of this form, line 13.....	B13	00

**PART C: Subtractions from Income**

C14	Exemption: Age 65 or over. Multiply the number in box 8, page 1, by \$2,100.....	C14	00
C15	Exemption: Blind. Multiply the number in box 9, page 1, by \$1,500.....	C15	00
C16	Exemption: Dependents. Multiply the number in box 10, page 1, by \$2,300.....	C16	00
C17	Exemption: Qualifying parents and ancestors of your parents. Multiply the number in box 11, page 1, by \$10,000.....	C17	00
C18	<b>Total exemptions:</b> Add lines C14 through C17. <b>If you have no other subtractions from income, skip lines C19 through C29 and enter the amount on line C18 on Form 140, Page 1, line 16.</b> .....	C18	00
C19	Interest on U.S. obligations such as U.S. savings bonds and treasury bills.....	C19	00
C20	Exclusion for federal, Arizona state or local government pensions (up to \$2,500 per taxpayer).....	C20	00
C21	Arizona state lottery winnings included as income on your federal return (up to \$5,000 only).....	C21	00
C22	U.S. Social Security or Railroad Retirement Act benefits included as income on your federal return.....	C22	00
C23	Recalculated Arizona depreciation.....	C23	00
C24	Certain wages of American Indians.....	C24	00
C25	Income tax refund from other states. See instructions.....	C25	00
C26	Deposits and employer contributions into MSAs. See pages 9 and 10 of the instructions.....	C26	00
C27	Construction of an energy efficient residence. See page 10 of the instructions. Enter number: <b>C27a</b> <input type="text"/> , then amount.....	C27	00
C28	Other subtractions from income. See instructions and attach your own schedule.....	C28	00
C29	<b>Total:</b> Add lines C18 through C28. Enter here and on the front of this form, line 16.....	C29	00

**Part D: Last Name(s) Used in Prior Years if different from name(s) used in current year**

D30

*I have read this return and any attachments with it. Under penalties of perjury, I declare that to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.*

PLEASE SIGN HERE

▶ YOUR SIGNATURE	DATE
▶ SPOUSE'S SIGNATURE	DATE
▶ PAID PREPARER'S SIGNATURE	FIRM'S NAME (PREPARER'S IF SELF-EMPLOYED)
PAID PREPARER'S TIN	PAID PREPARER'S ADDRESS

If you are sending a payment with this return, mail to Arizona Department of Revenue, PO Box 52016, Phoenix, AZ, 85072-2016.

If you are expecting a refund or owe no tax, or owe tax but are not sending a payment, mail to Arizona Department of Revenue, PO Box 52138, Phoenix, AZ, 85072-2138.



YOUR FIRST NAME AND INITIAL <u>1</u>		LAST NAME		YOUR SOCIAL SECURITY NO.	
IF A JOINT RETURN, SPOUSE'S FIRST NAME AND INITIAL <u>1</u>		LAST NAME		SPOUSE'S SOCIAL SECURITY NO.	
PRESENT HOME ADDRESS - NUMBER AND STREET, RURAL ROUTE <u>2</u>		APT. NO.		DAYTIME PHONE: ( )	
CITY, TOWN OR POST OFFICE <u>3</u>		STATE		ZIP CODE	
		HOME PHONE: ( )		<div style="text-align: center;"> <b>↑ IMPORTANT ↑</b>            You must enter your SSNs.         </div>	

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Filing Status	4	Married filing joint return				
	5	Head of household - name of qualifying child or dependent:				
	6	Married filing separate return. Enter spouse's Social Security Number above and full name here. ▶		<u>88</u>		
	7	Single				
Exemptions	8	Enter the number claimed. Do not put a check mark.	Age 65 or over (you and/or spouse)	<u>81</u>	<u>80</u>	
	9		Blind (you and/or spouse)			
	10		Dependents. From page 2, line A2 - <b>do not include self or spouse.</b>		<u>82</u>	<b>CHECK ONE if filing under an extension:</b>
	11		Qualifying parents and ancestors of your parents from page 2, line A5.		4 month extension <b>82D</b> <input type="checkbox"/>	6 month extension <b>82F</b> <input type="checkbox"/>

12-13 <b>Residency Status (check one):</b> 12 <input type="checkbox"/> Part-Year Resident Other than Active Military 13 <input type="checkbox"/> Part-Year Resident Active Military	
14	Federal adjusted gross income (from your federal return)..... <u>14</u> <u>00</u>
15	Arizona income (from page 2, line B19)..... <u>15</u> <u>00</u>
16	Additions to income (from page 2, line C24)..... <u>16</u> <u>00</u>
17	Add lines 15 and 16..... <u>17</u> <u>00</u>
18	(This line not used.)
19	Subtractions from income (from page 2, line D36). Enter the number from line D34a. <u>19</u> <u>00</u>
20	Arizona adjusted gross income. Subtract line 19 from line 17..... <u>20</u> <u>00</u>
21	<b>Deductions. Check box and enter amount. See instructions, pages 13 and 14.</b> 21I <input type="checkbox"/> ITEMIZED 21S <input type="checkbox"/> STANDARD
22	Personal exemptions. See page 14 of the instructions..... <u>22</u> <u>00</u>
23	Arizona taxable income. Subtract lines 21 and 22 from line 20. If less than zero, enter zero. .... <u>23</u> <u>00</u>
24	Compute the tax using Tax Rate Table X or Y..... <u>24</u> <u>00</u>
25	Tax from recapture of credits from Arizona Form 301, line 31..... <u>25</u> <u>00</u>
26	Subtotal of tax. Add lines 24 and 25..... <u>26</u> <u>00</u>
27 - 28	Clean Elections Fund Tax Reduction. See instructions, page 15. 27I <input type="checkbox"/> YOURSELF 272 <input type="checkbox"/> SPOUSE..... <u>28</u> <u>00</u>
29	Reduced tax. Subtract line 28 from line 26..... <u>29</u> <u>00</u>
30	Family income tax credit from worksheet on page 16 of the instructions..... <u>30</u> <u>00</u>
31	Credits from Arizona Form 301, line 58, or Forms 310, 321, 322 and 323 if Form 301 is not required..... <u>31</u> <u>00</u>
32	Credit type. Enter form number of each credit claimed: <u>32</u> <u>3</u> <u>3</u> <u>3</u> <u>3</u>
33	Clean Elections Fund Tax Credit. From worksheet on page 18 of the instructions..... <u>33</u> <u>00</u>
34	Balance of tax. Subtract lines 30, 31 and 33 from line 29. If the sum of lines 30, 31 and 33 is more than line 29, enter zero. .... <u>34</u> <u>00</u>
35	Arizona income tax withheld during 2004..... <u>35</u> <u>00</u>
36	Arizona estimated tax payments for 2004..... <u>36</u> <u>00</u>
37	Amount paid with 2004 Arizona extension request (Form 204)..... <u>37</u> <u>00</u>
38	Increased Excise Tax Credit. From worksheet on page 18 of the instructions..... <u>38</u> <u>00</u>
39	Other refundable credits. Check box(es) and enter amount(s): 39A1 <input type="checkbox"/> 329 39A2 <input type="checkbox"/> 330..... <u>39</u> <u>00</u>
40	Total payments/refundable credits. Add lines 35 through 39..... <u>40</u> <u>00</u>
41	<b>TAX DUE.</b> If line 34 is larger than line 40, subtract line 40 from line 34, and enter amount of tax due. Skip lines 42, 43 and 44. .... <u>41</u> <u>00</u>
42	<b>OVERPAYMENT.</b> If line 40 is larger than line 34, subtract line 34 from line 40, and enter amount of overpayment. .... <u>42</u> <u>00</u>
43	Amount of line 42 to be applied to 2005 estimated tax..... <u>43</u> <u>00</u>
44	Balance of overpayment. Subtract line 43 from line 42..... <u>44</u> <u>00</u>
45 - 52 <b>Voluntary Gifts to:</b>	
Aid to Education (entire refund only)	<u>45</u> <u>00</u>
Arizona Wildlife	<u>46</u> <u>00</u>
Citizens Clean Elections	<u>47</u> <u>00</u>
Child Abuse Prevention	<u>48</u> <u>00</u>
Domestic Violence Shelter	<u>49</u> <u>00</u>
Neighbors Helping Neighbors	<u>50</u> <u>00</u>
Special Olympics	<u>51</u> <u>00</u>
Political Gift	<u>52</u> <u>00</u>
53 Check only one if making a political gift: 531 <input type="checkbox"/> Democratic 532 <input type="checkbox"/> Libertarian 533 <input type="checkbox"/> Republican	
54	Estimated payment penalty and MSA withdrawal penalty..... <u>54</u> <u>00</u>
55	Check applicable boxes: 551 <input type="checkbox"/> Annualized/Other 552 <input type="checkbox"/> Farmer or Fisherman 553 <input type="checkbox"/> Form 221 attached 554 <input type="checkbox"/> MSA Penalty
56	Total of lines 45, 46, 47, 48, 49, 50, 51, 52 and 54..... <u>56</u> <u>00</u>
57	<b>REFUND.</b> Subtract line 56 from line 44. If less than zero, enter amount owed on line 58. .... <u>57</u> <u>00</u>
Direct Deposit of Refund: See instructions.	
ROUTING NUMBER	ACCOUNT NUMBER
<u>98</u>	<u>98</u>
58	<b>AMOUNT OWED.</b> Add lines 41 and 56. Make check payable to Arizona Department of Revenue; include SSN on payment. .... <u>58</u> <u>00</u>



<b>PART A: Dependents</b>	<b>A1</b> List children and other dependents. Do not list yourself or spouse. If more space is needed, attach a separate sheet.				NO. OF MONTHS LIVED		
	FIRST AND LAST NAME		SOCIAL SECURITY NO.		RELATIONSHIP		
<b>A2</b> Enter total number of persons listed in A1 here and on the front of this form, box 10 ..... TOTAL						<b>A2</b>	
<b>A3</b> Enter the names of the dependents listed above who do not qualify as your dependent on your federal return:							
<b>A4</b> List qualifying parents and ancestors of your parents. If more space is needed, attach a separate sheet. You cannot list the same person here and also on line A1. For information on who is a qualifying parent or ancestor of your parents, see page 5 of the instructions.							
FIRST AND LAST NAME		SOCIAL SECURITY NO.		RELATIONSHIP		NO. OF MONTHS LIVED	
						IN YOUR HOME IN 2004	
<b>A5</b> Enter total number of persons listed in A4 here and on the front of this form, box 11. .... TOTAL						<b>A5</b>	
<b>PART B: Arizona Percent of Total Income</b>	<b>B6</b> Dates of Arizona residency: From <u>MMDDYYYY</u> to <u>MMDDYYYY</u> . List other state(s) of residency: _____				2004 FEDERAL Amount from federal return		2004 ARIZONA Amount only
	<b>B7</b> Wages, salaries, tips, etc. ....				<b>B7</b>	00	00
	<b>B8</b> Interest.....				<b>B8</b>	00	00
	<b>B9</b> Dividends .....				<b>B9</b>	00	00
	<b>B10</b> Arizona income tax refunds .....				<b>B10</b>	00	00
	<b>B11</b> Alimony received.....				<b>B11</b>	00	00
	<b>B12</b> Business income (or loss) from federal Schedule C.....				<b>B12</b>	00	00
	<b>B13</b> Gains (or losses) from federal Schedule D.....				<b>B13</b>	00	00
	<b>B14</b> Rents, royalties, partnerships, estates, trusts, small business corporations from federal Schedule E.....				<b>B14</b>	00	00
	<b>B15</b> Other income reported on your federal return.....				<b>B15</b>	00	00
	<b>B16</b> Total income: Add lines B7 through B15.....				<b>B16</b>	00	00
	<b>B17</b> Federal adjustments. Attach your own schedule .....				<b>B17</b>	00	00
	<b>B18</b> Federal adjusted gross income. Subtract line B17 from line B16 in the FEDERAL column .....				<b>B18</b>	00	00
	<b>B19</b> Arizona income: Subtract line B17 from line B16 in the ARIZONA column. Enter here and on the front of this form, line 15 ....						<b>B19</b> 00
	<b>B20</b> Arizona percentage: Divide line B19 by line B18, and enter the result (not over 100%).....						<b>B20</b> %
<b>PART C Additions</b>	<b>C21</b> Early withdrawal of Arizona Retirement System contributions.....				<b>C21</b>	00	
	<b>C22</b> Total depreciation included in Arizona gross income .....				<b>C22</b>	00	
	<b>C23</b> Other additions to income. See instructions and attach your own schedule.....				<b>C23</b>	00	
	<b>C24</b> Total: Add lines C21 through C23. Enter here and on the front of this form on line 16.....				<b>C24</b>	00	
<b>PART D: Subtractions from Income</b>	<b>D25</b> Exemption: Age 65 or over. Multiply the number in box 8, page 1, by \$2,100.....				<b>D25</b>	00	00
	<b>D26</b> Exemption: Blind. Multiply the number in box 9, page 1, by \$1,500 .....				<b>D26</b>	00	00
	<b>D27</b> Exemption: Dependents. Multiply the number in box 10, page 1, by \$2,300.....				<b>D27</b>	00	00
	<b>D28</b> Exemption: Qualifying parents and ancestors. Multiply the number in box 11, page 1, by \$10,000..				<b>D28</b>	00	00
	<b>D29</b> Total exemptions: Add lines D25 through D28.....				<b>D29</b>	00	00
	<b>D30</b> Multiply line D29 by the percentage on line B20, and enter the result.....				<b>D30</b>	00	00
	<b>D31</b> Interest on U.S. obligations such as U.S. savings bonds and treasury bills included in the ARIZONA column.....				<b>D31</b>	00	00
	<b>D32</b> Arizona state lottery winnings included on line B15 in the ARIZONA column (up to \$5,000 only) .....				<b>D32</b>	00	00
	<b>D33</b> U.S. Social Security or Railroad Retirement Act benefits included in your ARIZONA income .....				<b>D33</b>	00	00
	<b>D34</b> Construction of an energy efficient residence. See page 10 of instructions. Enter number <b>D34a</b> <span style="border: 1px solid black; padding: 0 5px;"> </span> , then amount.....				<b>D34</b>	00	00
	<b>D35</b> Other subtractions from income. See instructions and attach your own schedule .....				<b>D35</b>	00	00
	<b>D36</b> Total: Add lines D30 through D35. Enter here and on the front of this form, line 19.....				<b>D36</b>	00	00

**E37** Last name(s) used in prior years if different from name(s) used in current year: \_\_\_\_\_

I have read this return and any attachments with it. Under penalties of perjury, I declare that to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

**PLEASE SIGN HERE**

▶ \_\_\_\_\_ DATE \_\_\_\_\_

YOUR SIGNATURE

▶ \_\_\_\_\_ DATE \_\_\_\_\_

SPOUSE'S SIGNATURE

▶ \_\_\_\_\_ FIRM'S NAME (PREPARER'S IF SELF-EMPLOYED)

PAID PREPARER'S SIGNATURE

PAID PREPARER'S TIN \_\_\_\_\_ DATE \_\_\_\_\_ PAID PREPARER'S ADDRESS \_\_\_\_\_

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